

Indiana Criminal Justice Institute

Victim Services Division Program Detail Budget Instructions

A. PERSONNEL

List the name and job title for each position. Identify if the position is paid or volunteer and if it is full time or part time. Next, identify the percent of time being supported by grant and/or match dollars. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Volunteer time that is used as match must be consistent with that paid for similar work within the applicant organization.

You will provide the dollar amount of the entire wage/salary in the “Total Wage/Salary” box. You will then need to take the “Total Wage/Salary” and multiply it by the “% of Time” to arrive at the “Total Cost” amount for each position listed in the “Personnel” category.

Notes:

- The % of Time refers to the portion of time that grant funds will support. If grant funds are only supporting 40% of the salary, you will use 40% in your calculation.
- Job descriptions of personnel and volunteers should be attached for each individual.
- A special condition will be placed on the grant if there are blank or un-named personnel. Once the un-named personnel have been determined, you will be required to submit a Program Change Request form to let ICJI know who will be paid by the grant funds. The form should be submitted before the employee begins working. Budget changes are not retroactive.

B. FRINGE BENEFITS

Fringe benefits should be based on actual known costs or an established formula and may include such items as health insurance, employer portion of Social Security tax (FICA), Workman’s Compensation, retirement, etc. Fringe benefits on overtime hours are limited to FICA, Workman’s Compensation, and Unemployment Compensation.

Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project (identified in Section A).

Please provide the figure associated with the “Total of Benefits Package”. You will take this figure and multiply it by the “% of Time” to determine the “Total Cost” for each position listed.

C. CONSULTANTS/CONTRACTUAL SERVICES

Consultant Fees: For each consultant, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and require CJI to seek prior approval from the Office of Justice Programs.

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging, etc).

Contracts: Provide a description of the product or services to be procured by contract, the timeframe of service and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts.

Notes:

- *Contractual services cannot make up the majority of the total project cost. They must be minimal costs only.*
- Consultants travel is limited to the same regulations as the project personnel.

- Items that are leased, such as a copier, should be included in the Consultants/Contractual Services category.
- Victim assistance funds cannot be used for legal representation such as divorce, child custody, or visitation rights litigation.
- The method of compensation can be flat fee or flat fee with a profit allowance that does not exceed 10% of the actual cost.
- Attach signed memorandums of agreement or copy of the signed contract for each consultant or contracting organization. Details of what services will be provided, the rate of pay for services, and the timeframe for the services to be provided must be included in each memorandum of agreement or contract.

D. TRAVEL/TRAINING

In the spaces provided, indicate the names of the personnel who will be traveling and the destination and purpose of travel. Indicate in the "Transportation" column the cost associated with transportation, i.e. airfare @ \$400; bus fare @ \$265; etc. Indicate in the "Per Diem" column the daily allowance to be paid for meals. The "Lodging Cost" column should include the cost associated with overnight accommodations. In the "Total" column, calculate the sum of the transportation, per diem, and lodging cost.

Notes:

- Travel expenses for consultants should be listed in Consultants/Contractual Services, not in Travel.
- Each line in the travel section should represent the expenses for one person. Use additional lines for additional people who are going on the same trip.
- Tuition and registration fees and mileage should be included in Operating Expenses, not Travel.
- Vehicle fuel is an unallowable expense.
- Agencies must follow the current State of Indiana rates. You can find this information by going to http://www.in.gov/idoa/files/travel_policy.pdf. As of 7/1/11 the mileage reimbursement rate is \$.44/mile. Current Per Diem rate for meals is \$26/day for in-state travel (breakfast \$6.50, lunch \$6.50, dinner \$13.00). The State of Indiana may not reimburse for a meal more than once. This includes, but is not limited to, meals included in registration fees or by hotels in the room charge. If a person in travel status received a meal without charge, then the subsistence allowance must be reduced. Out of state Per Diem reimburses at a higher rate. Consult the policy for additional information.

E. EQUIPMENT

In the spaces provided, list each piece of equipment and whether the item will be leased, rented, or purchased. In the "Quantity" column, indicate how many units of the item will be acquired, and indicate the per-unit cost of each item in the "Unit Price" column. In the "Total" column, indicate the total cost.

Notes:

- Any equipment acquired must provide or enhance direct services to victims.
- If equipment is being used as In-Kind Match, remember to calculate depreciation in the item cost.
- If equipment is not used exclusively for direct services, grant funds can be used to pay a pro-rated share, i.e. a camera purchased for an entire law enforcement agency but used occasionally by the project. Documentation must be provided to ensure the equipment will meet program guidelines.
- *Items purchased at a cost of less than \$5,000 per item should be included in Operating Expenses, not Equipment.*

F. OPERATING EXPENSES

List all direct costs that will be charged to the project. In the spaces provided, list all operating expenses that will be charged to the project in the "Itemized Expense" column, and enter the total cost of the expense in the "Total Expense" column. Charges include rent (give square footage involved and cost per

square foot), telephone, utilities, printing and other charges that are directly associated with serving crime victims. Please provide enough detail for each item that questions concerning rates, prices, charges, etc, do not arise. Add the total cost for each item and enter that amount in the “Subtotal” box.

Notes:

- Items that can be purchased for less than \$5,000 should be included in this category rather than Equipment.
- Items that are leased, such as a copier, should be included in the Consultants/Contractual Services category.
- Software or other electronic office supplies may be included as an Operating Expense.
- Mortgage payments are not eligible for grant expenses or match.

Total Program Cost

- In the “Federal Award” column, indicate that portion of the “Subtotal” amounts that will be paid with grant funds awarded by ICJI. Add these amounts and enter the sum in the “Total” Row. The amount calculated represents the federal funding that the project may receive if approved. This amount must not exceed the Total Program Cost less the Program Match Requirement.
- In the “Cash Match” column, indicate that portion of the subtotal amounts that will be paid with local cash resources. Add these amounts and enter the sum in the “Total” row. The amount calculated represents the cash portion of the Program Match Requirement.
- In the “In-Kind Match” column, indicate that portion of the “Subtotal” amounts that will be provided by non-cash resources (volunteer time and other non-cash donations). Add these amounts and enter the sum in the “Total” row. The calculated amount represents the in-kind portion of the Program Match Requirement.
- In the “Subtitle” column, carry down the subtotal amount from each budget category. Add these amounts and place the total in the “Total” row, “Subtitle” column. This amount represents 100% of the project cost.

Final Reminders

- Please remember if your budget is incomplete or incorrect, your grant manager will return it to you for revision. This will slow down the completion of your grant documents.
- Please check your math and be sure that all columns and totals are correctly calculated.
- Please remember to include match items in corresponding budget categories. This means if you are using office space as match, be sure to list office space and the dollar amount under “Operating Expenses” along with the Budget Match Form.